

2004

Open to Public
Inspection

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung
benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Calendar year, or tax year beginning 3-1-04, 2004, and ending 2-28-, 2005

Please use IRS label or print or type. See Specific Instructions.	C Name of organization <u>Vietnam Veterans of America, Chapter 628</u>		D Employer identification number <u>55:0715-928</u>
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite <u>P.O. Box 5295</u>		E Telephone number <u>(304) 487-0082</u>
	City or town, state or country, and ZIP + 4 <u>Princeton West Virginia 24740-5295</u>		F Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

(check only one) ▶ ☐ 501(c) (19) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

If the organization's gross receipts are normally not more than \$25,000. The not file a return with the IRS; but if the organization received a Form 990 Package d file a return without financial data. Some states require a complete return.

H and I are not applicable to section 527 organizations.
 H(a) Is this a group return for affiliates? ☐ Yes ☒ No
 H(b) If "Yes," enter number of affiliates ▶ 0
 H(c) Are all affiliates included? ☐ Yes ☐ No
 (If "No," attach a list. See instructions.)
 H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No
 I Group Exemption Number ▶ 3202
 M Check ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

Add lines 6b, 8b, 9b, and 10b to line 12 ▶

Part III Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)

Contributions, gifts, grants, and similar amounts received:

1a	<u>66,651.33</u>	1d	<u>66,651.33</u>
1b		2	
1c		3	<u>2,982.00</u>
		4	
		5	
6a		6c	
6b		7	
8a		8d	
8b		9c	<u>6,112.21</u>
8c		10c	<u>1,609.62</u>
9a	<u>13,219.21</u>	11	
9b	<u>7,107.00</u>	12	<u>77,355.16</u>
10a	<u>8,858.43</u>	13	
10b	<u>7,248.81</u>	14	
		15	
		16	<u>2,092.00</u>
		17	<u>136,146.25</u>
		18	<u>(58,791.09)</u>
		19	<u>119,094.17</u>
		20	
		21	<u>60,303.08</u>

2b Service revenue including government fees and contracts (from Part VII, line 93)

2c Membership dues and assessments

2d Investment income (describe ▶)

3 Other revenue (not including \$ 13,219.21 of contributions reported on line 1a)

4 Direct expenses other than fundraising expenses

5 Income or (loss) from special events (subtract line 9b from line 9a)

6 Sales of inventory, less returns and allowances

7 Cost of goods sold

8 Profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)

9 Revenue (from Part VII, line 103)

10 Revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)

11 Investment services (from line 44, column (B))

12 Investment and general (from line 44, column (C))

13 Investing (from line 44, column (D))

14 Grants to affiliates (attach schedule)

15 Expenses (add lines 16 and 44, column (A))

16 Net profit or (deficit) for the year (subtract line 17 from line 12)

17 Assets or fund balances at beginning of year (from line 73, column (A))

18 Changes in net assets or fund balances (attach explanation)

19 Assets or fund balances at end of year (combine lines 18, 19, and 20)

Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form 990 (2004)

04)

Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 22 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.

	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
Grants and allocations (attach schedule)	22 257705			
\$ 257705 noncash \$ 115,899.50	23			
Direct assistance to individuals (attach schedule)	24			
Grants paid to or for members (attach schedule)	25			
Compensation of officers, directors, etc.	26			
Director salaries and wages	27			
Pension plan contributions	28			
Director employee benefits	29			
Real estate taxes	30			
Professional fundraising fees	31			
Marketing fees	32 825.00			
Postage fees	33 932.91			
Utilities	34 698.12			
Telephone	35 780.50			
Freight and shipping	36			
Occupancy	37 420.08			
Equipment rental and maintenance	38 10476			
Printing and publications	39 8216			
Travel	40 245570			
Conferences, conventions, and meetings	41			
Investment	42			
Depreciation, depletion, etc. (attach schedule)	43a			
Other expenses not covered above (itemize): a	43b 2245.31			
Utilities	43c 6462.45			
Schedule Attached	43d 115899.50			
Direct Friendship Non-cash	43e 57071			
Answer - Fruit Project	44 134,054.25			
Functional expenses (add lines 22 through 43). Organizations reporting columns (B)-(D), carry these totals to lines 13-15.				

Check ☐ if you are following SOP 98-2.

Do not report costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

Enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Statement of Program Service Accomplishments (See page 25 of the instructions.)

Describe the organization's primary exempt purpose? ▶	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
Veterans Day Dinner - 600-700 Veterans and Families Fed. Local Brush Fork Armory - Patriotic Event - Also Summer Picnic and Christmas Dinner Events for Local Veterans (Grants and allocations \$ 3642.83)	\$ 3642.83
Programs Against Drugs Program in Local Schools - Children of Grade School Age to Prevent Drug Use (Grants and allocations \$ 250.00)	250.00
Expenses to maintain Chapter Home for Veteran and Community as well as to provide refreshments for monthly meetings (Grants and allocations \$ 941.74)	941.74
Program for the Hungry, Assistance for Needy Veterans, Direct Friendship Administration (Grants and allocations \$ 1627.98)	1627.98
Program services (attach schedule) (Grants and allocations \$ 1627.89)	1627.89
Total of Program Service Expenses (should equal line 44, column (B), Program services)	6462.45

Balance Sheets (See page 25 of the instructions.)

Required, attached schedules and amounts within the description should be for end-of-year amounts only.		(A) Beginning of year		(B) End of year
non-interest-bearing		10,744.43	45	20,117.15
and temporary cash investments			46	
assets receivable	47a			
allowance for doubtful accounts	47b		47c	
assets receivable	48a			
allowance for doubtful accounts	48b		48c	
			49	
assets from officers, directors, trustees, and key employees (attach schedule)			50	
notes and loans receivable (attach schedule)	51a			
allowance for doubtful accounts	51b		51c	
assets for sale or use		6,184.55	52	6,160.24
expenses and deferred charges			53	
investments—securities (attach schedule)	▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
investments—land, buildings, and equipment: basis	55a 34,025.69			
accumulated depreciation (attach schedule)	55b		55c	
investments—other (attach schedule)			56	
buildings, and equipment: basis	57a 34,025.69			
accumulated depreciation (attach schedule)	57b	34,025.69	57c	34,025.69
assets (describe ▶ <u>Project Friendship Inventory</u>)		68,139.50	58	
assets (add lines 45 through 58) (must equal line 74)		119,094.17	59	60,303.08
liabilities payable and accrued expenses			60	
payable			61	
and revenue			62	
from officers, directors, trustees, and key employees (attach schedule)			63	
unpaid bond liabilities (attach schedule)			64a	
notes and other notes payable (attach schedule)			64b	
liabilities (describe ▶)			65	
liabilities (add lines 60 through 65)			66	
assets that follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			67	
restricted			68	
partially restricted			69	
assets that do not follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 70 through 74.				
stock, trust principal, or current funds			70	
or capital surplus, or land, building, and equipment fund			71	
or earnings, endowment, accumulated income, or other funds			72	
total assets or fund balances (add lines 67 through 69 or lines 70 through 72; (A) must equal line 19; column (B) must equal line 21)			73	
total liabilities and net assets / fund balances (add lines 66 and 73)			74	

available for public inspection and, for some people, serves as the primary or sole source of information about a organization. How the public perceives an organization in such cases may be determined by the information presented before, please make sure the return is complete and accurate and fully describes, in Part III, the organization's accomplishments.

Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 27 of the instructions.)

Part IV-B

Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

Revenue, gains, and other support included in audited financial statements . . . ▶
 Amounts included on line a but not on line 17, Form 990:

Unrealized gains and investments . . . \$
 Donated services and use of facilities . . . \$
 Prior year adjustments . . . \$
 Losses reported on line 20, Form 990 . . . \$
 Other (specify):
 \$

Amounts on lines (1) through (4) ▶

Line a minus line b . . . ▶
 Amounts included on line 12, Form 990 but not on line a:

Investment expenses not included on line 6b, Form 990 . . . \$
 Other (specify):
 \$

Amounts on lines (1) and (2) ▶
 Total revenue per line 12, Form 990 plus line d) . . . ▶

a Total expenses and losses per audited financial statements . . . ▶
 b Amounts included on line a but not on line 17, Form 990:

- (1) Donated services and use of facilities . . . \$
- (2) Prior year adjustments reported on line 20, Form 990 . . . \$
- (3) Losses reported on line 20, Form 990 . . . \$
- (4) Other (specify):
 \$

Add amounts on lines (1) through (4) ▶

c Line a minus line b . . . ▶
 d Amounts included on line 17, Form 990 but not on line a:

- (1) Investment expenses not included on line 6b, Form 990 . . . \$
- (2) Other (specify):
 \$

Add amounts on lines (1) and (2) ▶

e Total expenses per line 17, Form 990 (line c plus line d) . . . ▶

List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see page 27 of the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Arnd M. Taylor, 678 Vista Rd Field, WV 24701	15 Hours President	0	0	0
4 Midkiff, P.O. Box 1051 WV 24712	15 Hours Vice President	0	0	0
2 Williams, RR2 Box 373 eton WV 24740	10 Hours Secretary	0	0	0
1 Cochran, 648 Quail Dr. Field VA 24605	10 Hours Treasurer	0	0	0
E. Thomas, 1000 Henry St. eton WV 24740	5 Hours Board of Dir	0	0	0
16 Swanner, 2400 Beeson Ashmead WV 24733	5 Hours Board of Dir	0	0	0
Brooks, P.O. Box 187 eton WV 24741	5 Hours Board of Dir	0	0	0
Martin, 3789 Pisgah Rd. eton WV 24740	5 Hours Board of Dir	0	0	0
h. Daniels, P.O. Box 486 ns WV 24712	5 Hours Board of Dir	0	0	0
Ms. Vent, P.O. Box 128 2NA WV 25971	5 Hours Board of Dir	0	0	0

any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ☐ Yes ☒ No
 Yes, attach schedule—see page 28 of the instructions.

Information (See page 28 of the instructions.)

	Yes	No
76		✓
77		✓
78a		✓
78b		✓
79		✓
80a	✓	
81a		
81b		✓
82a		
82b		
83a	✓	
83b	✓	
84a		✓
84b		
85a		
85b		
85c		
85d		
85e		
85f		
85g		
85h		
86a		
86b		
87a		
87b		
88		✓
89b		
90b		

1. Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.
 2. Changes made in the organizing or governing documents but not reported to the IRS? . . .
 3. Attach a conformed copy of the changes.
 4. Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?
 5. Did the organization file a tax return on Form 990-T for this year?
 6. Did the organization undergo liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement
 on related (other than by association with a statewide or nationwide organization) through common
 governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?
 7. If "Yes," enter the name of the organization: _____
 8. Check whether it is ☐ exempt or ☐ nonexempt.
 9. Did the organization make indirect political expenditures. See line 81 instructions.
 10. Did the organization file Form 1120-POL for this year?
 11. Did the organization receive donated services or the use of materials, equipment, or facilities at no charge
 or at a rate substantially less than fair rental value?
 12. Indicate the value of these items here. Do not include this amount
 as a contribution in Part I or as an expense in Part II. (See instructions in Part III.)
 13. Did the organization comply with the public inspection requirements for returns and exemption applications?
 14. Did the organization comply with the disclosure requirements relating to quid pro quo contributions?
 15. Did the organization solicit any contributions or gifts that were not tax deductible?
 16. Did the organization include with every solicitation an express statement that such contributions
 are not tax deductible?
 17. (f) organizations. a. Were substantially all dues nondeductible by members?
 b. Did the organization make only in-house lobbying expenditures of \$2,000 or less?
 c. Did the organization answer to either 85a or 85b, do not complete 85c through 85h below unless the organization
 answered for proxy tax owed for the prior year.
 18. Enter: a. Amounts from members, . . .
 b. Amounts for lobbying and political expenditures. . .
 c. Deductible amount of section 6033(e)(1)(A) dues notices. . .
 d. Amount of lobbying and political expenditures (line 85d less 85e). . .
 19. Did the organization elect to pay the section 6033(e) tax on the amount on line 85f?
 20. If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its
 apportionment of dues allocable to nondeductible lobbying and political expenditures for the following tax
 year?
 21. Enter: a. Initiation fees and capital contributions included on line 12. . .
 b. Amount included on line 12, for public use of club facilities . . .
 22. Enter: a. Gross income from members or shareholders . . .
 b. Amount from other sources. (Do not net amounts due or paid to other
 organizations against amounts due or received from them.) . . .
 23. During the year, did the organization own a 50% or greater interest in a taxable corporation or
 an entity disregarded as separate from the organization under Regulations sections
 301.7701-3? If "Yes," complete Part IX.
 24. Organizations. Enter: Amount of tax imposed on the organization during the year under:
 a. Section 4912 . . . ; section 4955 . . .
 25. 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction
 or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach
 explaining each transaction . . .
 26. Amount of tax imposed on the organization managers or disqualified persons during the year under
 sections 4955, and 4958 . . .
 27. Amount of tax on line 89c, above, reimbursed by the organization . . .
 28. With which a copy of this return is filed: West Virginia
 29. Employees employed in the pay period that includes March 12, 2004 (See instructions.)
 30. In care of: TRACY L. COCHRAN Telephone no. (276) 322-3729
648 Quail Drive Bluefield VA ZIP + 4 24605-9410
 31. (1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here. ☐
 32. Amount of tax-exempt interest received or accrued during the tax year. 92

Enter gross amounts unless otherwise
ind.

Subtotal (add columns (B), (D), and (E))

Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions.)

X Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer _____

Date _____

Type or print name and title

Date _____

Check if self-employee

Preparer's SSN or PTIN (See Gen. Inst. W)

Firm's name (or yours if self-employed), address, and ZIP + 4

LEIN

Phone no. ▶ ()